



(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to develop model guidance for States to assist with the establishment of certain tax-favored accounts for children.

IN THE HOUSE OF REPRESENTATIVES

Ms. DAVIDS of Kansas introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to develop model guidance for States to assist with the establishment of certain tax-favored accounts for children.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Born to Invest Act
5 of 2026”.

1 **SEC. 2. MODEL GUIDANCE TO ASSIST WITH ESTABLISH-**
2 **MENT OF CERTAIN TAX-FAVORED ACCOUNTS**
3 **FOR CHILDREN.**

4 The Secretary of the Treasury, in consultation with
5 the Secretary of Health and Human Services, shall de-
6 velop and disseminate model guidance to assist—

7 (1) State Treasurers in sharing information
8 with parents and legal guardians on the establish-
9 ment of Trump accounts (as defined in section 530A
10 of the Internal Revenue Code of 1986), qualified
11 ABLE programs (as defined in section 529A of such
12 Code), and qualified tuition programs (as defined in
13 section 529 of such Code), and

14 (2) State Treasurers and State health depart-
15 ments in coordinating the sharing of information re-
16 garding live births to assist State Treasurers in car-
17 rying out the sharing of information described in
18 paragraph (1).